

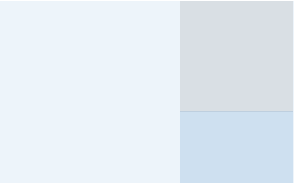


# Common Measures for Balanced Scorecards

## Common Financial Measures

Accounts receivable turnover  
Cash flow  
Compound growth rate  
Contribution margin  
Cost per Thousand Impressions (CPM)  
Credit rating  
Current ratio  
Day sales in receivables  
Day sales in inventory  
Days in payables  
Debt  
Debt to equity  
Dividends  
Earnings before interest, taxes, depreciation, and amortization (EBITDA)  
Economic value added (EVA)  
Efficiency ratio  
Financial leverage  
Gross margin  
Internal rate of return (IRR)  
Inventory turnover ratio/Inventory turns per period  
Long-term debt to capital  
Margin %  
Market value  
Market value added (MVA)  
Net income  
Net operating profit after tax (NOPAT)  
Net present value (NPV)  
Payback  
Profit as % of sales  
Profit as % of total assets  
Profit per employee  
Profit margin (net income/sales)





- Return on capital employed (ROCE)
- Return on equity (ROE)
- Return on investment (ROI)
- Return on net assets
- Return on sales (ROS)
- Return on total assets
- Revenue
- Revenue from new products
- Revenue per employee
- Revenues/total assets
- Sales, units
- Share price
- Shareholder loyalty
- Shareholder mix
- Times interest earned
- Total assets
- Total assets/employee
- Total costs
- Unit margin
- Value added per employee

## Common Customer Measures

- Abandonment rate/customers lost
- Annual sales per customer
- Average customer size
- Average duration of customer relationship
- Awareness %
- Brand development index
- Brand penetration
- Brand recognition
- Category development index
- Complaints
- Complaints resolved on first contact
- Customer acquisition rate
- Customer lifetime value
- Customer loyalty

Customer profitability  
Customer satisfaction  
Customer service expense per customer  
Customer visits to the company  
Customers per employee  
Direct price  
Frequency (number of sales transactions)  
Hours spent with customers  
Market share  
Marketing cost as a percentage of sales  
Number of ads placed  
Number of customers  
Number of proposals made  
Number of trade shows attended  
Penetration share  
Percent of revenue from new customers  
Price relative to competition  
Relative market share  
Retention rate/loyalty  
Repeat volume  
Response rate  
Response time per customer request  
Return rates  
Sales per channel  
Sales volume  
Share of requirements  
Share of target customer spending  
Total cost to customer  
Unit market share  
Wallet share  
Win rate (sales closed/sales contacts)

### Common Employee Learning and Growth Measures

Absenteeism  
Average years of service  
Communication planning

Competency coverage ratio  
Cross-functional assignments  
Diversity rates  
Employee participation in professional or trade associations  
Employee productivity  
Employee satisfaction  
Employee suggestions  
Empowerment index (number and levels of managers)  
Ethics violations  
Health promotion  
Internal communication rating  
Knowledge management  
Leadership development  
Lost-time accidents  
Motivation index  
Number of cross-trained employees  
Number of scorecards produced  
Outstanding number of applications for employment  
Participation in stock ownership plans  
Percentage of employees with advanced degrees  
Percentage of employees with computers  
Personal goal achievement  
Quality of work environment  
Reportable accidents  
Strategic information ratio  
Timely completion of performance appraisals  
Training hours  
Training investment per customer  
Turnover rate  
Value added per employee

### Common Internal Process Measures

Average age of patents  
Average cost per transaction  
Average lead time  
Average wait times

Breakeven time  
Community involvement  
Continuous improvement  
Cost per order  
Cost per customer acquired  
Cost per unit  
Customer database availability  
Cycle time improvement  
Defect percentage  
Downtime  
Environmental emissions  
Frequency of returned purchases  
Internal rate of return on new products  
Inventory turnover  
Labor utilization rates  
Lead user identification  
Manufacturing yield  
New products introduced  
Number of positive media stories  
On-time completion  
On-time delivery  
Out-of-stock %  
Patents pending  
Planning accuracy  
Products and services in the pipeline  
Ratio of new products to total offerings  
Research and development expense  
Response time to customer requests  
Rework  
Space utilization  
Time to market of new products/services  
Warranty claims  
Waste reduction

# The Balanced Scorecard

